

# TAXATION LAW (TAX)

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**TAX 140. Taxation of Business Entities. 3 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 800. Writing Requirement (Tax). 1-4 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** THI.**Grading:** GRD.**TAX 801. Individual Research. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** THI.**Grading:** GRD.**TAX 802. Individual Research - Tax. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** THI.**Grading:** GRD.**TAX 810. Ind Grad Research. 1-4 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** THI.**Grading:** GRD.**TAX 900. Tax Planning Skills. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 901. Introduction to U.S. International Policy. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 902. Taxation of Closely Held Corporations. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 903. Comparative Transfer Pricing. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 904. Introduction to Corporate Tax. 3 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 905. Corporate Tax I. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 906. U.S. Tax Policy: Current Topics. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 907. Advanced Individual Tax Issues: Families and Lower Income Taxpayers. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.

**TAX 908. Taxation of Executive Compensation. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 909. Basic Real Estate Tax. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 910. Income Tax of Trusts and Estates. 3 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 912. Trans Involv Consolid Groups. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 913. Adv Tx Corp Part Sub. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 914. Tax Planning and Drafting. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 915. International Inbound. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 916. International: Outbound. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 917. High Net Worth. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 918. International Trans Europe. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 920. Advanced Intl Tax Planning. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 922. Limitations On Loss Utilization. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 923. Structuring Latin American Investments into the U.S.. 1 Credit Hour.**

**Components:** LEC.

**Grading:** GRD.

**TAX 924. Structuring U.S. Investments into Latin America. 2 Credit Hours.**

**Components:** LEC.

**Grading:** GRD.

**TAX 925. Introduction to U.S. Tax System. 4 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 926. Taxation of Athletes and Entertainers. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 927. Taxation of Global Shipping Operations. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 928. Tax Issues Relating to Cryptocurrency and Blockchain. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 930. International Transactions Latin America. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 931. Investing in Sports: From Athletes & Venture Capital to Private Equity and Spacs. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 932. New International Tax Consensus: OECD's "Pillar One" and "Pillar Two" Proposals. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 943. Federal Tax Procedure. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 946. Federal Wealth Transfer Tax. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 947. Partnership Tax II. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**Typically Offered:** Fall & Spring.**TAX 948. Corporate Tax. 3 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 949. Property Transactions. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 950. Partnership Tax. 3 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.

**TAX 954. Federal Criminal Tax Practice. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 957. Tax Exempt Organizations. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 958. Estate Planning. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 961. Tax Accounting. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 962. Tax Policy. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 963. Tax Research and Writing. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 964. Advanced Corporate Tax. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 965. Tax Issues relating to Movement of Foreign Tech Founders into Miami in the 21st Century. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 968. Tax Accounting. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 971. Taxation of Investment Funds. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 972. Taxation of Special Entities. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 973. Income Tax Treaties. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 977. State and Local Tax. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 980. Tax Characterization. 2 Credit Hours.****Components:** LEC.**Grading:** GRD.**TAX 983. Financial Instruments. 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**Typically Offered:** Fall & Spring.**TAX 984. Introduction to Financial Instruments. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 985. Cross Border Taxation of Financial Instruments. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 990. Corporate Tax II. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 991. Partnership and Property II. 1 Credit Hour.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.**TAX 999. Introduction to US Law (LLM). 2 Credit Hours.**

Requisite: Plan of Tax LLM.

**Components:** LEC.**Grading:** GRD.